

EXHIBIT B
MOORE
DECLARATION

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

V.

**RONNIE LEE MOSS, JR., GENESIS
E&P, INC., ROYAL OIL, LLC, and
CATALYST OPERATING, LLC,**

Defendants.

Case No. 4:20-cv-972

JURY TRIAL DEMANDED

DECLARATION OF JODY Z. MOORE

I, Jody Z. Moore, hereby declare under penalty of perjury pursuant to 28 U.S.C. §1746 as follows:

1. I am over the age of 21 and competent to testify to the facts stated herein. I am making this declaration voluntarily and based upon my personal knowledge. I am a Senior Staff Accountant in the Fort Worth, Texas regional office of the U.S. Securities and Exchange Commission's ("Commission") Division of Enforcement. I have 19 years of experience with the Commission. In addition to my work at the Commission for over 20 years I was employed in financial positions in various industries and worked as an auditor for international accounting firms. I am a Certified Public Accountant, licensed by the Texas State Board of Public Accountancy, and a Certified Fraud Examiner, licensed by the Association of Certified Fraud Examiners.

2. As a Senior Staff Accountant with the Commission, my responsibilities include investigating possible violations of the federal securities laws, including but not limited to: reviewing public company financial statements for compliance with Generally Accepted Accounting Principles, reviewing independent audit workpapers for compliance with Generally Accepted Auditing Standards, and analyzing financial records of non-public corporations, partnerships, limited liability companies, other entities, and individuals. During the course of these responsibilities, I routinely trace financial transactions to determine how they occurred and their ultimate disposition, summarize that information and data into various schedules and charts, and testify at hearings and trials.

3. I was an SEC investigative accountant in the investigation that led to the filing of the above-reference civil case, *SEC v. Ronnie Lee Moss, et al*, Case No. 4:20-cv-00972. As an investigative accountant, I collected and reviewed many documents, including business documents produced by the defendants related to the oil-and-gas offerings that are the subject of this lawsuit, such as private placement memoranda, subscription agreements, investor records, and bank records.

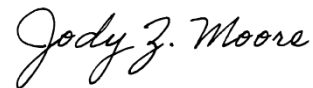
4. I also obtained and reviewed financial records and bank records related to Genesis E&P, Inc. (“Genesis”), Royal Oil, LLC (“Royal”), and Catalyst Operating, LLC (“Catalyst”) and their related and subsidiary entities. Based on my review of these records, I learned that these entities used multiple accounts at BBVA Compass Bank (“Compass”), where Investor funds were deposited, commingled, and transferred between numerous other of the entity accounts, including in the accounts of unrelated projects or entities. In particular, I noticed that two accounts at Compass, (accounts styled Catalyst Operating LLC, account number *2561, and Royal Oil LLC, account number *8961) received investor funds from other accounts at Compass where,

subsequently, 56% of investor funds were misappropriated by Moss for personal and/or non-business related purposes.

5. From review of bank and other financial records I was able to separate the business expenditures of Genesis, Royal, and Catalyst from misappropriations of investor funds by Moss. The companies' business expenditures, included utilities, marketing and administrative expenses, payroll, and oil-and-gas project costs and are summarized as follows:

Raised from investors	\$5,774,026
Used for business purposes	<u>2,532,137</u>
Misappropriated by Moss	\$3,241,889

6. I state under penalty of perjury that the foregoing is true and correct. Executed on July 7, 2021.



Jody Z. Moore, C.P.A., C.F.E.